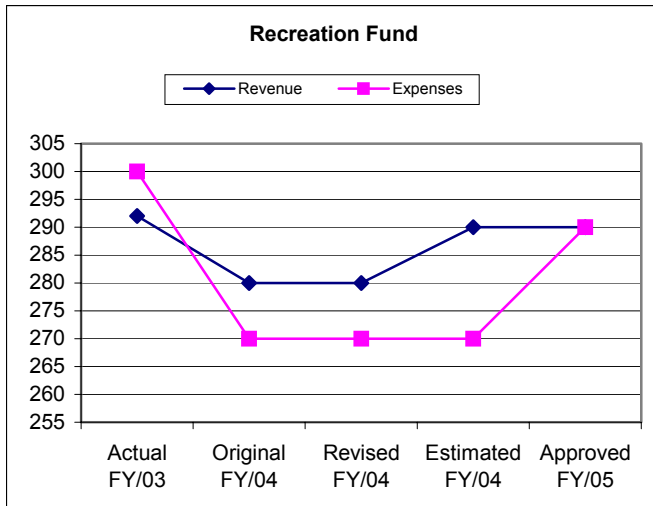


RECREATION FUND – 215

The Recreation Fund is used to account for the proceeds from the City's share of the state cigarette tax, which is required to be used for juvenile recreation. This fund provides support for the Human and Family Development Goal by targeting healthy youth through ample opportunities for recreation and leisure.

From 1993 to 2003, \$0.21 of state tax was collected on each pack of cigarettes sold. The City received a distribution of \$0.03; \$.02 goes directly into the General Fund and \$.01 in the Recreation Fund. These funds are then transferred to the General Fund to help defray the costs of youth recreational programs throughout the City.



In FY/03, the state legislature increased the tax on cigarettes to \$.91 per pack. The City's share was adjusted to \$.04. This increase is estimated to just offset the expected decline in the number of packs of cigarettes sold.

- The appropriation for the transfer to the General Fund is made based on the estimate of the tax distribution for that fiscal year.
- The fund is anticipated to experience declining revenues due in large part to the increased sale of cigarettes at local Indian reservations and gaming casinos where local taxes do not apply.

RECREATION FUND - 215 RESOURCES, APPROPRIATIONS, AND FUND BALANCE

(\$000's)	ACTUAL FY/03	ORIGINAL BUDGET FY/04	REVISED BUDGET FY/04	ESTIMATED ACTUAL FY/04	APPROVED BUDGET FY/05	APP 05/ EST ACT 04 CHG
RESOURCES:						
Miscellaneous Revenues	0	0	0	0	0	0
Intergovernmental Revenue Cigarette Tax	292	280	280	290	290	0
Total Current Resources	292	280	280	290	290	0
Beginning Fund Balance	33	25	25	25	45	20
TOTAL RESOURCES	325	305	305	315	335	20
APPROPRIATIONS:						
Total Transfer to General Fund – 110	300	270	270	270	290	20
TOTAL APPROPRIATIONS	300	270	270	270	290	20
FUND BALANCE PER CAFR	25	35	35	45	45	0
ADJUSTMENTS TO FUND BALANCE	0	0	0	0	0	0
AVAILABLE FUND BALANCE	25	35	35	45	45	0